

ELIMINATE MOTOR VEHICLE DEALER REPORT

Prior Law

Historically, motor vehicle dealers were required to file reports related to sales tax paid on the sale of vehicles.

New Provisions

The new provision repeals the Code section requiring motor vehicle dealers to file the sales tax reports. As vehicles are no longer subject to sales or use tax, but are now subject to a fee for new registration, the sales tax reports are obsolete. An amendment to reflect this change was also made to Code section 423.57.

Sections Amended

Section 21 of 2012 Iowa Acts Senate File 2328 amends section 423.57, Code 2011. Section 23 repeals section 423.28, Code 2011.

Effective Date

July 1, 2012